

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF
OFFICE OF THE COMMISSIONER OF AGRICULTURE
STATE OF INDIANA

April 1, 2002 to April 25, 2005



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Agency Officials.....	2
Independent Accountant's Report.....	3
Review Comment: Final Report	4
Exit Conference.....	5

AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Lieutenant Governor	Hon. Joseph Kernan	01-08-01 to 09-07-03
	Hon. Katherine Davis	10-20-03 to 01-09-05
	Hon. Rebecca Skillman	01-10-05 to 01-11-09



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF OFFICE OF THE COMMISSIONER OF AGRICULTURE

We have reviewed the receipts, disbursements, and assets of the Office of the Commissioner of Agriculture for the period of April 1, 2002, to April 25, 2005. The Office of the Commissioner of Agriculture's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Office of the Commissioner of Agriculture are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations. A review comment describes that this is the final review of the Office of the Commissioner of Agriculture.

STATE BOARD OF ACCOUNTS

July 14, 2005

OFFICE OF THE COMMISSIONER OF AGRICULTURE
REVIEW COMMENT
April 25, 2005

FINAL REPORT

The Office of the Commissioner of Agriculture ceased to exist on April 25, 2005, upon passage of Public Law 83-2005. The property, funds, and employment positions of the Office of the Commissioner of Agriculture were transferred to the newly established Department of Agriculture. The law added IC 4-4-2.3, which states that the Lieutenant Governor serves as Secretary of Agriculture and Rural Development by virtue of office. The law also added IC 15-9 which established the Department of Agriculture.

OFFICE OF THE COMMISSIONER OF AGRICULTURE
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2005, with Anne Hazlett, Chief of Staff of the Office of the Lieutenant Governor; and Steve Boyce, Deputy Chief of Staff of the Office of the Lieutenant Governor.